

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh *Corporate Social Responsibility* (CSR) dan *good corporate governance* (komisaris independen, komite audit, kualitas audit) terhadap penghindaran pajak perusahaan. Sampel penelitian terdiri atas 11 perusahaan multinasional sektor manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dengan jumlah pengamatan sebesar 44 dan dipilih secara *purposive sampling*. Data laporan keuangan auditan dan laporan tahunan yang diperoleh dari *Indonesia Stock Exchange* (IDX).

Analisis data dalam penelitian ini menggunakan analisis regresi berganda (*Multiple Regression Analysis*) dengan variabel independen *Corporate Social Responsibility* (CSR) yang diproxykan dengan CSRDI, proporsi komisaris independen, jumlah komite audit, kualitas audit (ukuran KAP) terhadap penghindaran pajak yang diproxykan dengan *Current ETR*.

Hasil penelitian menunjukkan bahwa berdasarkan uji t dengan tingkat signifikan $< 0,05$ memberikan hasil bahwa CSR memiliki tingkat signifikan sebesar 0,003. Sedangkan mekanisme *good corporate governance* yaitu komisaris independen, komite audit dan kualitas audit memiliki signifikan $> 0,05$. Dari hasil tersebut dapat ditarik kesimpulan bahwa CSR berpengaruh positif terhadap penghindaran pajak. Hal ini berarti semakin tinggi tingkat CSR (perusahaan semakin banyak melakukan pengungkapan item kegiatan sosial) maka akan semakin meningkatkan tindakan penghindaran pajak yang dilakukan perusahaan. Hal ini dikarenakan beberapa item CSR yang dapat mengurangi Penghasilan Kena Pajak. Sedangkan komisaris independen, komite audit, dan kualitas audit tidak berpengaruh terhadap penghindaran pajak.

Kata kunci : *corporate social responsibility, good corporate governance, penghindaran pajak*

ABSTRACT

This research is aimed to find out the influence of Corporate Social Responsibility (CSR) and good corporate governance (independent commissioners, audit committees, audit quality) to the corporate tax avoidance. The research samples are 11 multinational companies manufacturing sector which are listed in Indonesia Stock Exchange (IDX) with 44 observations and these companies have been selected by using purposive sampling. The audited financial statements and annual reports data has been obtained from the Indonesia Stock Exchange (IDX).

The data analysis in this research has been carried out by using multiple regression analysis and Corporate Social Responsibility (CSR) independent variable which is proxy by the CSRDI, the proportion of independent commissioners, the number of audit committee, and audit quality (PAF size) to the tax avoidance which is proxy by current ETR.

The result of the research shows that based on the result of the t-test with its significance level is < 0.05 provides the result of the CSR has significant level is 0.003. Meanwhile, good corporate governance mechanisms i.e. independent commissioner, audit committees and audit quality have significant > 0.05 . It can be concluded that the CSR give positive influence to the tax avoidance. It means that when the CSR level is getting high (the company conducts a lot of disclosure of social activities item) the tax avoidance which is carried out by the company will be high as well. It is caused by some CSR items can reduce taxable income. Meanwhile, the independent commissioner, audit committee, and audit quality do not give any influence to the tax avoidance.

Keywords: Corporate social responsibility, good corporate governance, tax avoi